Preliminary Amendment Attorney Docket No. 042641

Listing of Claims

The following listing of claims replaces all prior versions and listings of claims in the application.

1. (Currently amended): An antireflection film comprising an antireflection layer being formed at least on one side of a transparent base film directly or through an other layer,

whrerein the antireflection layer is made of at least two kinds of low refractive index materials satisfying a relationship of refractive index: $n_d^{20} \le 1.49$, and

the antireflection layer has a separated structure in which mutually different areas are formed.

- 2. (Canceled)
- 3. (Previously presented): The antireflection film according to Claim 1, wherein the separated structure has a continuous matrix with dispersed phase structure.
- 4. (Currently amended) The antireflection film according to Claim 1 or Claim 3, wherein a size of a short area in the separated structure is in a range of 5 to 1,000 nm.
- 5. (Currently amended): The antireflection film according to Claim 1, Claim3 or Claim 4, wherein the antireflection layer is formed of an area made of a material having fluorine as a principal component and an area made of a polysiloxane structure as a principal component.
- 6. (Currently amended): The antireflection film according to [[any of]] Claim 1, Claim 3 to Claim 5, wherein the antireflection layer is formed through a hard coat layer.

- 7. (Currently amended): The antireflection film according to [[any of]] Claim 1, Claim3 to Claim 5, wherein the antireflection layer has an uneven shape and antiglare property.
- 8. (Original): The antireflection film according to Claim 7, wherein the antireflection layer is formed through a hard coat layer in which particles are dispersed and the uneven shape surface is formed with the particles.
- 9. (Currently amended): The antireflection film according to Claim 7 or Claim 8, wherein a 60° glossiness of a surface of the antireflection layer is 20 to 120%.
- 10. (Currently amended): The antireflection film according to Claim 7 to Claim 9, wherein a Haze value is 10 to 60%.
- 11. (Currently amended): A polarizing plate comprising a polarizer and a protective film being formed on one side or both sides of the polarizer,

wherein a transparent base film of the antireflection film according to [[any of]] Claim 1, Claim 10 is formed on one side or both sides of a polarizer as the protective film.

- 12. (Currently amended): An optical element comprising the antireflection film according to [[any of]] Claim 1, Claim 3 to Claim 10 or the polarizing plate according to Claim 11.
- 13. (Currently amended): An image viewing display comprising the antireflection film according to [[any of]] Claim 1, Claim3 to Claim 10, the polarizing plate according to Claim 11 or the optical element according to Claim 12.
- 14. (Currently amended): A method for manufacturing an antireflection film comprising an antireflection layer being formed at least on one side of a transparent base film directly or through an other layer, comprising the steps of:

Preliminary Amendment Attorney Docket No. 042641

coating a coating liquid including at least two kinds of low refractive index materials satisfying a relationship of refractive index: $n_d^{20} \le 1.49$ dissolved in a solvent; and

drying a coated layer to give the of the antireflection layer, wherein the antireflection layer has a separated structure in which mutually different areas are formed.

- 15. (Original): The method for manufacturing the antireflection film according to Claim 14, wherein the low refractive index material comprises a material having fluorine and a polysiloxane forming material, and the solvent is a mixed solvent comprising a ketone solvent and an alcohol solvent.
- 16. (New): The antireflection film according to Claim 3, wherein a size of a short area in the separated structure is in a range of 5 to 1,000 nm.
- 17. (New): The antireflection film according to Claim 3, wherein the antireflection layer is formed of an area made of a material having fluorine as a principal component and an area made of a polysiloxane structure as a principal component.
- 18. (New): The antireflection film according to Claim 3, wherein the antireflection layer is formed through a hard coat layer.
 - 19. (New): An optical element comprising the antireflection film according to Claim 11.
- 20. (New): An image viewing display comprising the antireflection film according to Claim 11.